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To: Examiner Robert Stevens Art Unit 2176 U.S. Patent and Trademark Office	Facsimile No. 703-872-9306 Telephone No. 571-272-4102
From: Stephen J. Walder, Jr.	No. of Pages Including Cover Sheet: 19
Please Acknowledge Receipt of the Following Documents Filed Herewith: (1) Response to Final Office Action; and (2) Transmittal Document	
Serial No. 09/838,420; Attorney Docket No. FR920000032US1	
Date: Thursday, March 17, 2005	

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: **Bauchot et al.**

Serial No.: 09/838,420

Filed: April 19, 2001

**For: Method and System in an
Electronic Spreadsheet for
Managing and Handling User-
Defined Options**§
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Group Art Unit: 2176

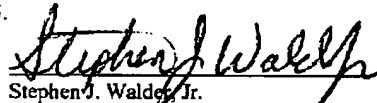
Examiner: **Stevens, Robert**Attorney Docket No.: **FR920000032US1**

Customer No.: 50170

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By:


Stephen J. Walder, Jr.TRANSMITTAL DOCUMENT

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

ENCLOSED HEREWITH:

- Response to Final Office Action

No fees are believed to be required. If, however, any fees are required, I authorize the Commissioner to charge these fees which may be required to IBM Corporation Deposit Account No. 09-0447. No extension of time is believed to be necessary. If, however, an extension of time is required, the extension is requested, and I authorize the Commissioner to charge any fees for this extension to IBM Corporation Deposit Account No. 09-0447.

Respectfully submitted,


Stephen J. Walder, Jr.

Registration No. 41,534

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ATTORNEY FOR APPLICANT'S

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application: Bauchot et al.

§ Group Art Unit: 2176

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Serial No.: 09/838,420

§ Examiner: Stevens, Robert

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§ Attorney Docket No.: FR920000032US1

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RESPONSE TO FINAL OFFICE ACTION

Commissioner for Patents
P.O. Box 1450
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In response to the Final Office Action dated January 27, 2005, please amend the above-identified application as follows:

Amendments to the Specification begin on page 2 of this paper.

Listing of Claims begins on page 3 of this paper.

Remarks begin on page 6 of this paper.